Government of Saskatchewan

Financial Statement 2001-2002

Cypress Hills Regional College

103-00687/

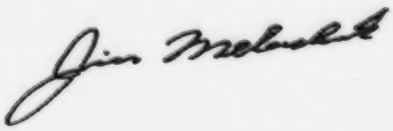
Letter of Transmittal

The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour:

I have the honour to submit for your consideration the Financial Statements of the Cypress Hills Regional College for the year ending June 30, 2002.

Respectfully submitted,



Jim Melenchuk
Minister of Learning

CYPRESS HILLS REGIONAL COLLEGE

SWIFT CURRENT, SASKATCHEWAN

Financial Statements for the Year Ended June 30, 2002

AUDITORS' REPORT

Board of Directors
Cypress Hills Regional College

We have audited the statement of financial position of Cypress Hills Regional College as at June 30, 2002 and the statements of operations, changes in net assets and cash flows for the year then ended. The College is responsible for preparing these financial statements for the Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the college as at June 30, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Meyers Norris Penny LLP
Chartered Accountants

August 2, 2002

MNP

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2002

Statement 1

	Operating Fund	Capital Fund	2002	2001
ASSETS				
Current Assets				
Cash	$ 210,392	$ -	$ 210,392	$ 117,590
Temporary investments	687,629	-	687,629	491,902
Accounts receivable [Note 3]	90,924	-	90,924	144,715
Inventories	3,966	-	3,966	4,380
Prepaid expenses	2,916	-	2,916	4,899
	995,827	-	995,827	763,486
Non-current Assets				
Capital assets [Note 4]	-	1,171,197	1,171,197	1,038,726
	$ 995,827	$ 1,171,197	$ 2,167,024	$ 1,802,212
LIABILITIES				
Current Liabilities				
Accrued salaries and benefits	$ 117,970	$ -	$ 117,970	$ 75,106
Accounts payable and accrued liabilities	49,895	-	49,895	90,452
Unearned revenue [Note 5]	312,777	-	312,777	186,339
	480,642	-	480,642	351,897
NET ASSETS				
Invested in capital assets	-	1,171,197	1,171,197	1,038,726
Externally restricted [Note 6]	192,764	-	192,764	-
Internally restricted [Note 6]	219,201	-	219,201	319,201
Unrestricted	103,220	-	103,220	92,388
	515,185	1,171,197	1,686,382	1,450,315
	$ 995,827	$ 1,171,197	$ 2,167,024	$ 1,802,212

Approved on behalf of the Board

Director

Director

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED JUNE 30, 2002

Statement 2

	Operating Fund			Capital Fund		Total	
	2002 Budget [Note 7]	2002	2001	2002	2001	2002	2001
REVENUES (Schedule 1)							
Saskatchewan Learning	$ 2,981,125	$ 2,753,935	$ 2,912,153	$ 321,399	$ 60,000	$ 3,075,334	$ 2,972,153
Federal Government	27,227	44,432	32,839	-	-	44,432	32,839
Other	676,256	846,741	791,010	-	-	846,741	791,010
	3,684,608	3,645,108	3,736,002	321,399	60,000	3,966,507	3,796,002
EXPENSES (Schedule 2)							
Contractual and professional services	761,513	632,500	777,707	-	-	632,500	777,707
Rentals	93,916	85,201	76,367	-	-	85,201	76,367
Repairs and maintenance	58,500	59,993	41,251	-	-	59,993	41,251
Operating expenses (Schedule 3)	578,242	530,615	505,275	-	-	530,615	505,275
Personal services	2,227,292	2,262,935	2,197,985	-	-	2,262,935	2,197,985
Amortization	-	-	-	159,196	126,232	159,196	126,232
	3,719,463	3,571,244	3,598,585	159,196	126,232	3,730,440	3,724,817
Excess (deficiency) of revenues over expenses	$ (34,855)	$ 73,864	$ 137,417	$ 162,203	$ (66,232)	$ 236,067	$ 71,185

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2002

Statement 3

	2002				Totals	
	Capital	Operating				
		Restricted				
	Invested in Capital Assets	Externally (Schedule 4)	Internally	Unrestricted	2002	2001
Net assets, beginning of year	$1,038,726	$ -	$ 319,201	$ 92,388	$1,450,315	$1,379,130
Excess of revenue over expenses	162,203	-	-	73,864	236,067	71,185
Interfund transfers [Note 12]	(29,732)	192,764	(100,000)	(63,032)	-	-
Net assets, end of year	$1,171,197	$ 192,764	$ 219,201	$ 103,220	$1,686,382	$1,450,315

See accompanying notes to financial statements

MNP

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2002

Statement 4

	2002	2001
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of revenues over expenses	$ 236,067	$ 71,185
Amortization of capital assets	159,196	126,232
	395,263	197,417
Changes in non-cash working capital		
Decrease in accounts receivable	53,791	83,600
Decrease in inventories	414	4,256
Decrease (increase) in prepaid expenses	1,983	(4,749)
Increase (decrease) in accrued salaries and benefits	42,864	(2,334)
Increase (decrease) in accounts payable and accrued liabilities	(40,557)	22,567
Increase (decrease) in unearned revenue	126,438	(170,745)
	580,196	130,012
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to capital assets	(291,667)	(249,155)
Net increase (decrease) in cash and temporary investments	288,529	(119,143)
Cash and temporary investments, beginning of year	609,492	728,635
Cash and temporary investments, end of year	898,021	609,492
Cash, end of year	210,392	117,590
Temporary investments, end of year	687,629	491,902
Cash and temporary investments, end of year	$ 898,021	$ 609,492

See accompanying notes to financial statements

1. PURPOSE AND AUTHORITY

The Cypress Hills Regional College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The College's Board of Directors plays an integral part in strategic direction and management guidance

The Board of the Cypress Hills Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

The purpose of the College is to provide credit and non-credit classroom and vocational training to meet the needs of regional constituents and industry. Cypress Hills Regional College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

a) Fund Accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives:

(i) Operating Fund

The operating fund accounts for the College's program delivery, service and administrative activities.

(ii) Capital Fund

The capital fund reflects the net book value of all capital assets of the College after taking into consideration any associated long term debt. The capital fund also includes contributions, interest and donations designated for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Revenue Recognition

The College follows the restricted fund method of accounting for grants. Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating contributions are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

c) Temporary Investments

Temporary investments are recorded at the lower of cost and market value, and have been classified as current due to maturity dates of less than one year.

d) Inventories

Inventories are recorded at the lower of cost and net realizable value.

e) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets costing under $500 are expensed in the current year.

Capital assets are amortized on a straight line basis over their estimated useful lives, and the amortization is reported as an expense in the capital fund as follows:

Buildings	5%
Pavement	20%
Furniture and equipment	10 - 33%

f) Measurement Uncertainty

The preparation of financial statements, in conformity with Canadian generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Amortization is based on the estimated useful lives of capital assets. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

3. ACCOUNTS RECEIVABLE

	2002	2001
Saskatchewan Learning	$ 32,789	$ 41,261
Federal Government	14,515	15,316
Other	43,620	88,138
	$ 90,924	$ 144,715

4. CAPITAL ASSETS

	2002			2001
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	$ 50,000	$ -	$ 50,000	$ 50,000
Buildings	1,388,803	455,842	932,961	834,456
Pavement	29,756	23,805	5,951	11,902
Furniture and equipment	881,615	699,330	182,285	142,368
	$ 2,350,174	$ 1,178,977	$ 1,171,197	$ 1,038,726

5. UNEARNED REVENUE

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2002	2001
Saskatchewan Learning	$ 309,063	$ 176,339
Other	3,714	10,000
	$ 312,777	$ 186,339

6. RESTRICTIONS ON NET ASSETS

The Board of Directors of Cypress Hills Regional College have placed internal restrictions on $219,201 (2001 - $319,201) of unrestricted net assets to be used for future expenditures as indicated on Schedule 4.

External restrictions consist of $192,764 (2001 - nil) to be used for upgrades to the welding shop, exterior repairs to the Beatty campus, and equipment requirements for the TEL project. Schedule 4 details the external restrictions and the individual amounts under each restriction.

7. BUDGET

The budget amounts on these financial statements were prepared by Regional College management and approved by the Board on June 25, 2001. The Minister approved the budget on February 12, 2002.

8. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. These transactions, and amounts outstanding at year end, are as follows:

The College brokerages course programs from the Saskatchewan Institute of Applied Science and Technology. The amount paid during the year amounted to $316,720 (2001 - $337,400).

The College purchased telephone and utilities services from Saskatchewan Crown Corporations in the amount of $79,572 (2001 - $73,654).

The College paid $45,871 (2001 - $40,845) to Southeast Regional College for counseling services and facility costs.

The College paid $29,277 (2001 - $25,167) to Saskatchewan Property Management Corporation for vehicle leases and mail services.

The College holds Saskatchewan Savings Bonds with a face value of $100,000, maturing July 15, 2005, with an interest rate of 5.75%.

Other transactions with related parties and amounts due to or from them are described separately in the financial statements and the notes thereto.

9. FINANCIAL INSTRUMENTS

a) Fair Value

The carrying amount of cash, temporary investments, accounts receivable, accounts payable, and accrued salaries and benefits approximates fair value due to the short-term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing, or certainty of future cash flows.

b) Credit Risk

The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the college's accounts receivable is from the provincial and federal governments, therefore, credit risk is minimal.

10. EMPLOYEE FUTURE BENEFITS

Employees of the College participate in one of two pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP), which is administered by the Teachers' Superannuation Commission. No matching contribution is made by the college nor does it have a financial obligation to the TSP. Eligible employees contribute to TSP for their current service.

All other employees participate through Municipal Employees' Pension Plan (MEPP), which is a multi-employer defined benefit plan.

The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The college's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $66,351 (2001 - $63,006).

11. COMMITMENTS

The College is obligated under the following lease agreements:

a) Gravelbourg Learning Centre

A three year agreement, entered into with the Golden Plains School Division #124 effective July 1, 2001 specifies a rental of $7,740 per year.

b) Shaunavon Learning Centre

A one year agreement continuing thereafter on a year to year basis, entered into with the Shaunavon School Division #71 effective August 1, 1994 specifies a rental of $4,800 per year.

12. INTERFUND TRANSFERS

In the year ended June 30, 2002, the Board approved the following transfers:

a) A transfer of $100,000 from internally restricted net assets to externally restricted net assets;

b) A transfer of $29,732 from invested in capital assets net assets to externally restricted net assets; and

c) A transfer of $63,032 from unrestricted net assets to externally restricted net assets.

13. COMPARATIVE FIGURES

Certain comparative figures have been reclassified or adjusted to conform to the current year's basis of presentation.

CYPRESS HILLS REGIONAL COLLEGE

SCHEDULE OF OPERATING FUND REVENUES BY FUNCTION

FOR THE YEAR ENDED JUNE 30, 2002

Schedule 1

	Administration	Programming				Support Services				
	General Revenue	Community Individual Development	Adult Basic Education	University	Vocational Technical	Student Services	Career Services	2002 Total	2002 Budget (Note 7)	2001 Total
SASKATCHEWAN LEARNING										
Administration	$ 88,319	$ -	$ -	$ -	$ -	$ 10,030	$ -	$ 98,349	$ 139,300	$ 120,441
Base grant	1,491,119	-	-	-	-	-	-	1,491,119	1,432,804	1,510,570
Program payments	-	-	254,133	-	693,420	31,980	-	979,533	1,235,526	1,115,702
Contracts	-	-	660	-	-	-	88,613	89,273	103,000	108,741
Rent	20,000	-	-	-	-	-	-	20,000	-	40,000
Other	32,972	-	-	-	-	42,689	-	75,661	70,495	16,699
	1,632,410	-	254,793	-	693,420	84,699	88,613	2,753,935	2,981,125	2,912,153
FEDERAL GOVERNMENT										
Administration	-	-	-	-	-	-	-	-	-	-
Contracts	-	15,489	28,227	-	-	-	-	43,716	26,227	30,843
Other	-	-	-	-	-	-	716	716	1,000	1,996
	-	15,489	28,227	-	-	-	716	44,432	27,227	32,839
OTHER										
Administration	-	-	-	-	-	-	-	-	-	-
Contracts	74,738	822	16,700	15,036	48,039	-	-	155,335	154,200	137,419
Interest and dividends	30,089	-	-	-	-	-	-	30,089	35,000	58,360
Rents	26,198	-	-	-	-	-	-	26,198	5,000	6,833
Resale items	8,189	-	-	-	-	-	-	8,189	1,000	3,426
Tuition	-	126,141	-	100,976	370,721	-	-	597,838	468,956	554,321
Other	24,078	648	1,861	-	1,012	1,493	-	29,092	12,100	30,651
	163,292	127,611	18,561	116,012	419,772	1,493	-	846,741	676,256	791,010
Total revenues	1,795,702	143,100	301,581	116,012	1,113,192	86,192	89,329	3,645,108	3,684,608	3,736,002
Total expenses (schedule 2)	1,840,037	102,163	330,904	99,535	876,838	182,818	138,949	3,571,244	3,719,463	3,598,585
Excess (deficiency) of revenues over expenses	$ (44,335)	$ 40,937	$ (29,323)	$ 16,477	$ 236,354	$ (96,626)	$ (49,620)	$ 73,864	$ (34,855)	$ 137,417

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

SCHEDULE OF OPERATING FUND EXPENSES BY FUNCTION

FOR THE YEAR ENDED JUNE 30, 2002

Schedule 2

	Administration			Programming				Support Services				
	Board	Administration	Organization	Community Individual Development	Adult Basic Education	University	Vocational Technical	Student Services	Career Services	2002 Total	2002 Budget [Note 7]	2001 Total
Contractual and Professional Services	$ 467	$ 47,629	$ 2,840	$ 63,290	$ 1,539	$ 81,225	$ 426,383	$ 1,050	$ 8,677	$ 632,500	$ 761,513	$ 777,707
Rentals	-	33,100	13,136	1,752	224	-	36,903	86	-	85,201	93,916	76,367
Repairs and Maintenance	-	52,331	6,640	-	-	-	-	1,022	-	59,993	58,500	41,251
Operating (Schedule 3)	33,805	239,888	87,971	28,905	26,865	18,310	59,331	14,720	20,820	530,615	578,242	505,275
Personal Services	13,580	641,662	666,988	8,216	302,276	-	354,221	165,940	110,652	2,262,935	2,227,292	2,197,985
Total expenses	$ 47,852	$ 1,014,610	$ 777,575	$ 102,163	$ 330,904	$ 99,535	$ 876,838	$ 182,818	$ 138,949	$ 3,571,244	$ 3,719,463	$ 3,598,585

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED JUNE 30, 2002

Schedule 3

	Budget [Note 7]	2002	2001
OPERATING EXPENSES			
Advertising	$ 89,816	$ 94,124	$ 84,946
Association fees and dues	7,360	9,067	6,919
Bad debts	1,000	900	455
Computer software	26,250	13,323	17,798
Conference and training fees	47,600	25,280	20,697
Insurance	13,800	12,784	12,520
Interest and bank charges	250	5,862	206
Licenses and taxes	210	-	894
Materials and supplies	116,435	99,425	106,717
Minor equipment purchases	15,550	20,497	13,618
Other	-	15	11
Postage, freight and courier	12,240	9,457	11,222
Printing and duplicating	14,900	6,799	10,303
Resale items	-	1,395	-
Subscriptions	1,560	2,896	1,238
Telephone and fax	53,700	46,366	47,769
Travel	89,091	100,488	101,454
Utilities	88,480	81,937	68,508
	$ 578,242	$ 530,615	$ 505,275

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

SCHEDULE OF RESTRICTED NET ASSETS TRANSACTIONS

FOR THE YEAR ENDED JUNE 30, 2002

Schedule 4

	Beginning balance	Appropriations to net assets	Appropriations from net assets	Ending Balance
EXTERNALLY RESTRICTED				
Building	$ -	$ 161,111	$ -	$ 161,111
Equipment	-	31,653	-	31,653
	-	192,764	-	192,764
INTERNALLY RESTRICTED				
Equipment	90,400	-	-	90,400
Program	29,000	-	-	29,000
Building	160,000	-	(100,000)	60,000
Education leave	39,801	-	-	39,801
	319,201	-	(100,000)	219,201
	$ 319,201	$ 192,764	$ (100,000)	$ 411,965

See accompanying notes to financial statements

PUBLIC ACCOUNTS
CYPRESS HILLS REGIONAL COLLEGE
For the year ended 2001-2002
unaudited

SALARIES OVER $2,500.00

Listed are individuals who received payment for salaries, wages, honorariums, etc., which total $2500

NAME	AMOUNT	NAME	AMOUNT
Bath, Edgar	$ 29,626.92	Knippshild, Dianne	$ 53,179.85
Benesh, Mary Jane	$ 35,718.92	Kosolofski, Boyd	$ 25,562.97
Blohm, Douglas	$ 44,622.00	Laird, Mercy	$ 10,010.40
Booth, Joanne	$ 43,504.04	Lachapelle Shawn	$ 3,790.67
Boutwell, Dawn	$ 44,686.00	Lautsch, Stanley	$ 11,509.07
Carlton Glenda	$ 2,867.52	Lee Dori	$ 20,162.78
Carr, Allyson	$ 25,966.08	Lemon Barb	$ 3,999.64
Clarke, Neil	$ 90,417.15	Martinson, Patricia	$ 6,200.00
Cole, Teresa	$ 42,022.00	Melhoff, Claire	$ 69,060.00
Condie Burt	$ 3,811.48	Molyneux, Diana	$ 48,338.68
Cooper, Lyla	$ 35,539.17	Morstad, Maureen	$ 31,574.18
Cote, Cheryl	$ 4,908.21	Newby, Karen	$ 19,464.56
Dey, Wendy	$ 10,052.18	Ralph David	$ 3,297.85
Denning, Darryl	$ 52,273.30	Redmond, Edna	$ 35,078.80
East Karen	$ 2,975.05	Richmond, Karen	$ 48,338.80
Fehr, Sharon	$ 48,338.80	Roberts, Colleen	$ 42,908.50
Forde, Terry	$ 33,666.87	Robinson, Sharon	$ 38,842.00
Foster, Joan	$ 48,370.68	Ross, Elena	$ 6,130.86
Funk, Jeff	$ 32,602.00	Sawin,Dionne	$ 14,733.81
Ghosh, Bula	$ 52,358.44	Schafer, Margaret	$ 29,137.57
Gordon, Elizabeth	$ 14,794.01	Sellinger Sylvia	$ 22,881.30
Gosselin Donna	$ 4,358.05	Steinley, Adeline	$ 54,236.80
Gottinger, Dorothy	$ 41,088.67	Stevenson, Bonnie	$ 35,126.80
Gove, Terry	$ 69,060.00	Titemore, Richelle	$ 5,021.90
Heinrichs, Louise	$ 51,257.83	Toles, Ron	$ 11,903.95
Heise, Adele	$ 52,288.83	Tweed, Charlotte	$ 22,453.10
Hlady, Patricia	$ 37,667.54	Tweed, Darryl	$ 15,299.85
Hnatiuk, Margaret	$ 32,141.32	Unteriner, Jane	$ 29,553.11
Huff, Vicky	$ 30,225.90	Vigueras, Linda	$ 55,729.67
Inverarity Janet	$ 10,407.74	Wagner Lisa	$ 6,214.92
Jones, Charlene	$ 20,117.43	Wiebe, John	$ 32,602.00
Kehler, Lorraine	$ 51,089.67	Wightman, Larry	$ 2,799.31

PUBLIC ACCOUNTS
CYPRESS HILLS REGIONAL COLLEGE
For the Year Ended June 30, 2002
unaudited

VENDERS PAID OVER $20,000.00

Listed are payees who received $20,000 or more for the provision of goods and services, including office supplies, advertising, contracts and equipment

VENDER		AMOUNT
Association of Sask Regional College	$	26,000.00
City of Swift Current	$	41,862.71
Double T Computers	$	107,712.28
Duncan Roofing	$	71,888.00
Grand and Toy	$	58,039.62
Great West Life	$	99,518.90
Meyers Norris Penny	$	52,347.50
Microage Computer Centre	$	22,143.73
Moose Jaw Heating and Plumbing	$	55,477.80
Municipal Employees Pension Plan	$	66,351.00
Prairie Driver Training	$	146,595.00
RMIS Roof Management	$	43,425.37
Receiver General of Canada	$	116,660.91
Redhead Equipment Ltd.	$	34,197.50
SaskEnergy	$	40,238.53
SaskTel	$	39,333.10
SIAST - Kelsey	$	96,342.98
SIAST - Palliser	$	41,446.44
SIAST - Wascana	$	149,125.98
SIAST - Woodlands	$	29,804.96
Southwest Centre for Enterpreneurial	$	38,112.79
SK Property Management Corp.	$	29,276.95
Southeast Regional College	$	45,871.82
Swift Litho Printing	$	32,220.05
Wagons West Cookhouse Inc.	$	28,125.00
University of Regina	$	105,719.00
Other	$	809,992.48